



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0282-28017086**

**14 Fergus County  
0282 Denton H S**

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** Stacey Vestal

**Phone #:** (406) 567-2370

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Scott Phelps

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Rhonda Long

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: CSA/Infinite Visions

For FY13 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
212	Advancing Agriculture Education Program	STATE		NA
312	Vo Ed Agriculture	STATE		State
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	014 0282 8113	84.048A
462	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	98,980.38	17,218.99	73,624.95	
02	Taxes Receivable - Real and Personal (120-149)	4,763.17	853.32	0.36	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	103,743.55	18,072.31	73,625.31	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,763.17	853.32	0.36	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4,763.17	853.32	0.36	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	27,739.83			
48	Fund Balance for Budget	71,240.55	17,218.99	73,624.95	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	98,980.38	17,218.99	73,624.95	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	103,743.55	18,072.31	73,625.31	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		33,756.71	13,557.04	11,624.34
02	Taxes Receivable - Real and Personal (120-149)				0.01
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		33,756.71	13,557.04	11,624.35
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				0.01
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				0.01
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		33,756.71	13,557.04	11,624.34
52	<b>TOTAL FUND BALANCE/EQUITY</b>		33,756.71	13,557.04	11,624.34
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		33,756.71	13,557.04	11,624.35



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,214.41			3,184.45
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,214.41			3,184.45
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,214.41			3,184.45
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,214.41			3,184.45
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,214.41			3,184.45



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,243.01	6,031.40		162.74
02	Taxes Receivable - Real and Personal (120-149)	340.47			0.35
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,583.48	6,031.40		163.09
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	340.47			0.35
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	340.47			0.35
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	4,243.01	6,031.40		162.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,243.01	6,031.40		162.74
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,583.48	6,031.40		163.09



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,299.15	61,978.42		
02	Taxes Receivable - Real and Personal (120-149)		112.96		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,299.15	62,091.38		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		112.96		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		112.96		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,299.15	61,978.42		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,299.15	61,978.42		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,299.15	62,091.38		





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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			81,328.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			81,328.23	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			81,328.23	
52	TOTAL FUND BALANCE/EQUITY			81,328.23	
53	TOTAL LIABILITIES AND FUND BALANCE			81,328.23	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	70,693.60	54,939.74		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	70,693.60	54,939.74		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	70,693.60	54,939.74		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	70,693.60	54,939.74		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	70,693.60	54,939.74		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2012 Value	2013 Value
	1110 District Tax Levy	215,966.71	0.00
	1111 District Levy - Real Property	0.00	198,549.92
	1112 District Levy - Personal Property	0.00	9,946.43
	1114 District Levy - Pers Prop/Mobile Homes	0.00	1,393.26
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,000.00	0.00
	1190 Penalties and Interest on Taxes	941.48	236.00
	1510 Interest Earnings	981.00	794.52
	3110 Direct State Aid	227,405.14	233,206.16
	3111 Quality Educator	18,784.35	15,900.53
	3112 At Risk Student	925.82	886.00
	3113 Indian Education For All	816.00	816.00
	3114 American Indian Achievement Gap	1,400.00	1,600.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	11,440.32	6,005.20
	3120 State Guaranteed Tax Base Aid	60,746.85	60,134.76
	3444 State School Block Grant	29,830.48	35,530.05
	3446 SB372 Block Grant Reimbursement	0.00	4,560.81
	5200 Sale or Compensation for Loss of Assets	0.00	3,215.00
	7810 Education Jobs Fund	266.71	0.00

#### Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	572,504.86	572,774.64
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	160,392.20	164,994.50
			2XX Personal Services - Employee Benefits	37,383.79	38,712.80
			3XX Purchased Professional and Technical Services	60.00	482.50
			4XX Purchased Property Services	1,258.74	277.00
			5XX Other Purchased Services	79.03	3,380.48
			6XX Supplies and Materials	29,450.70	16,194.07
			810 Dues and Fees	1,547.00	491.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	120.00	150.00
			2XX Personal Services - Employee Benefits	0.62	0.64
			3XX Purchased Professional and Technical Services	12,676.62	12,685.54
			5XX Other Purchased Services	0.00	319.25
			6XX Supplies and Materials	0.00	344.20
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	0.00	2,280.00
			6XX Supplies and Materials	65.77	0.00



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			6XX Supplies and Materials	0.00	196.93
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	23,100.00	30,711.06
			2XX Personal Services - Employee Benefits	639.94	98.36
			3XX Purchased Professional and Technical Services	1,032.67	8,163.55
			4XX Purchased Property Services	1,301.90	876.07
			5XX Other Purchased Services	18,655.83	15,600.71
			6XX Supplies and Materials	19,420.83	2,658.57
			810 Dues and Fees	3,486.26	4,227.07
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	12,266.78	12,033.47
			2XX Personal Services - Employee Benefits	2,805.82	2,715.58
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	13,589.12	18,805.05
			2XX Personal Services - Employee Benefits	2,730.23	509.88
			3XX Purchased Professional and Technical Services	4,535.43	5,482.65
			5XX Other Purchased Services	78.00	412.67
			6XX Supplies and Materials	152.98	220.51
			810 Dues and Fees	50.40	0.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	33,794.69	30,112.93
			2XX Personal Services - Employee Benefits	9,065.46	8,886.46
			3XX Purchased Professional and Technical Services	1,480.81	3,359.93
			4XX Purchased Property Services	20,736.65	22,865.17
			5XX Other Purchased Services	22.20	90.79
			6XX Supplies and Materials	38,707.62	22,719.45
			810 Dues and Fees	0.00	17.50
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	0.00	1,488.49
			2XX Personal Services - Employee Benefits	0.00	23.34
			4XX Purchased Property Services	2,398.89	220.50
			6XX Supplies and Materials	871.00	1,357.65
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	0.00	16,945.86
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	17,129.29	18,921.66
			2XX Personal Services - Employee Benefits	123.18	4,601.69
			5XX Other Purchased Services	57.70	0.00
			6XX Supplies and Materials	499.96	0.00
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	1,213.31	1,220.53





# Trustees' Financial Summary

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0282 Denton H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	19,899.60	20,463.72
			2XX Personal Services - Employee Benefits	5,511.61	5,446.69
			5XX Other Purchased Services	306.81	766.92
			6XX Supplies and Materials	5,650.09	3,810.84
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,477.97	0.00
			2XX Personal Services - Employee Benefits	73.65	0.00
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	11,174.70	14,284.99
			2XX Personal Services - Employee Benefits	58.00	31.77
			5XX Other Purchased Services	98.00	1,088.99
			6XX Supplies and Materials	41.25	123.20
			810 Dues and Fees	0.00	329.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	3,411.21	2,948.35
			2XX Personal Services - Employee Benefits	148.87	139.93
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	19,275.00	20,000.15
			2XX Personal Services - Employee Benefits	100.10	56.03
			4XX Purchased Property Services	597.47	0.00
			5XX Other Purchased Services	2,251.16	2,109.36
			6XX Supplies and Materials	3,499.61	2,238.21
			810 Dues and Fees	50.00	50.00
			8XX Other Expenditures	0.00	5,023.88
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	9,516.90	6,266.07
			2XX Personal Services - Employee Benefits	3,091.69	1,760.50
			6XX Supplies and Materials	8,335.43	6,558.31
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	0.00	1,366.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>568,550.54</u>	<u>570,719.66</u>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						95,153.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						572,774.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						570,719.66	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	27,739.83	Less Last Year	25,968.14	(4b)		1,771.69	
						1,771.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						98,980.38	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2012 Value	2013 Value
	1110 District Tax Levy	33,219.33	37,506.42
	1190 Penalties and Interest on Taxes	101.63	37.31
	1510 Interest Earnings	107.47	78.42
	2220 County On-Schedule Trans Reimb	11,970.00	11,216.48
	3210 State On-Schedule Trans Reimb	11,970.00	11,377.72
	3444 State School Block Grant	1,850.77	2,722.86
	3445 State Combined Fund School Block Grant	3,647.33	0.00
	3446 SB372 Block Grant Reimbursement	0.00	697.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>62,866.53</u>	<u>63,637.06</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular	Education Programs - Elementary/Secondary			
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	9,900.00	11,501.61
		2XX	Personal Services - Employee Benefits	141.52	32.80
		6XX	Supplies and Materials	0.00	136.93
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	5,000.00	976.00
		2XX	Personal Services - Employee Benefits	1,004.44	164.09
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	19,766.68	16,607.02
		2XX	Personal Services - Employee Benefits	1,419.37	1,309.96
		3XX	Purchased Professional and Technical Services	97.20	80.00
		4XX	Purchased Property Services	2,827.44	1,359.16
		5XX	Other Purchased Services	0.00	3,579.43
		6XX	Supplies and Materials	9,887.11	9,956.43
		8XX	Other Expenditures	14,956.24	8,105.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>65,000.00</u>	<u>53,809.40</u>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						7,391.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,637.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,809.40	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,218.99	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	171.14	0.10
1190 Penalties and Interest on Taxes	13.31	0.03
1510 Interest Earnings	655.72	426.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>840.17</b>	<b>426.86</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	1,695.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>1,695.50</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	74,893.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	426.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,695.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	73,624.95	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	315.93	220.91
2240 County Retirement Distribution	50,080.09	49,663.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>50,396.02</b>	<b>49,884.02</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	21,757.28	22,421.32
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	9.62	12.05
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	5,107.92	6,533.69
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	1,725.05	1,699.39
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	2,239.44	1,927.52
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	4,571.03	3,928.67
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,934.58	1,722.83
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	3,294.91	2,807.66
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	3,041.34	0.00
	<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	3,117.53
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	265.01	141.14
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	1,971.54	2,240.21
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	425.12	375.55



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,176.87	2,346.53
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	1,259.33	890.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>49,779.04</u>	<u>50,164.20</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					34,036.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					49,884.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,164.20 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,756.71 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2013 Value
<b>212 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	200.00
<b>312 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,176.00
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,472.00
<b>312 Subtotal</b>	<hr/> 4,648.00
<b>451 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,472.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<hr/> <hr/> 7,320.00

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2013 Value
<b>212 Advancing Agriculture Education Program</b>	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	200.00
<b>312 Vo Ed Agriculture</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	3,187.16
<b>451 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,845.00
<b>462 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	3,938.15
<b>465 Miscellaneous Federal Grant thru OPI</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,102.07
23XX Support Services - General Administration	
6XX Supplies and Materials	2,591.62
<b>465 Subtotal</b>	<hr/> 3,693.69





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

**Total Current Expenditures, Other Financing Uses and Residual  
Equity Transfers Out:**

12,864.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	19,101.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,320.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,864.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)                      0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,557.04	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
212 Advancing Agriculture Education Program	200.00	200.00	0.00
312 Vo Ed Agriculture	4,648.00	3,187.16	1,460.84
451 Vo Ed Carl Perkins Basic Grant	2,472.00	1,845.00	627.00
462 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	3,938.15	-3,938.15
465 Miscellaneous Federal Grant thru OPI	0.00	3,693.69	-3,693.69
<b>Total</b>	7,320.00	12,864.00	-5,544.00



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	101.27	66.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>101.27</b>	<b>66.05</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	11,558.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,624.34	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	2,275.00	0.00
1510 Interest Earnings	55.98	51.42
3260 State Driver's Education Reimbursement	619.40	1,155.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,950.38</b>	<b>1,206.88</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	450.00	286.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>450.00</b>	<b>286.50</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	8,294.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,206.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	286.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,214.41	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	27.88	3.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>27.88</b>	<b>3.13</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	3,181.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,184.45	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2012 Value	2013 Value
	1110 District Tax Levy	15,179.57	14,988.24
	1190 Penalties and Interest on Taxes	69.95	16.44
	1510 Interest Earnings	95.30	41.77
	3281 State Technology Aid	560.99	548.89
	6100 Material Prior Period Revenue Adjustments	0.00	1,075.20

#### Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

15,905.81	16,670.54
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	5,682.75	8,860.75
			6XX Supplies and Materials	8,025.42	10,333.50
			8XX Other Expenditures	0.00	17.50
		222X Educational Media Services			
			1XX Personal Services - Salaries	3,625.00	0.00
			2XX Personal Services - Employee Benefits	18.82	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	3,250.01
			2XX Personal Services - Employee Benefits	0.00	0.18

#### Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

17,351.99	22,461.94
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						10,034.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,670.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,461.94	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,243.01	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	52.53	34.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>52.53</b>	<b>34.27</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,997.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,031.40	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2012 Value	2013 Value
	1110 District Tax Levy	101.92	0.00
	1190 Penalties and Interest on Taxes	28.37	0.00
	1510 Interest Earnings	1.07	0.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>131.36</u>	<u>0.16</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					162.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					162.74	(5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	11.38	1.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>11.38</b>	<b>1.27</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,297.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,299.15	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2012 Value	2013 Value
	1110 District Tax Levy	5,033.07	4,982.40
	1190 Penalties and Interest on Taxes	16.32	5.30
	1510 Interest Earnings	430.82	317.18
	1900 Other Revenue from Local Sources	1,629.50	0.00
	3445 State Combined Fund School Block Grant	0.00	4,173.02
	3447 SB372 Combined Block Grant Reimbursement	0.00	420.66

#### Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	7,109.71	9,898.56
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance					52,079.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,898.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					61,978.42	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	0.00	90,034.70
1XXX Revenues from Student Activities	92,371.75	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>92,371.75</u>	<u>90,034.70</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	92,141.84	73,385.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>92,141.84</u>	<u>73,385.76</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	64,679.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	90,034.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73,385.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	81,328.23	(5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2012 Value</b>	<b>2013 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	9,058.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	152,456.50	193,357.85
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	949.17	252.54
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	10,989.58	7,871.54
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	16,945.86
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,005.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,005.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,001.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,647.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	24,743.88
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	18,921.66	0.00	0.00	0.00
280	1XXX	2XX	4,601.69	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	1,220.53	0.00	0.00	0.00
<b>Totals</b>			24,743.88	0.00	0.00	0.00
						24,743.88

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	294.00	0.00	0.00	0.00	294.00
Buildings	485,638.00	0.00	16,945.56	0.00	502,583.56
Machinery and Equipment	258,109.57	0.00	0.00	0.00	258,109.57
Totals at Historical Cost	744,041.57	0.00	16,945.56	0.00	760,987.13
Less Accumulated Depreciation For:					
Building Accum	325,172.45	0.00	0.00	0.00	325,172.45
Machinery and Equipment Accum	174,227.60	0.00	0.00	0.00	174,227.60
Total Accumulated Depreciation	499,400.05	0.00	0.00	0.00	499,400.05
Governmental Activities, Capital Assets, net	244,641.52	0.00	16,945.56	0.00	261,587.08

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	38,371.41	0.00	0.00
Total Depreciation for FY2013	38,371.41	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	16,260.20	0.00	0.00	2,038.42	14,221.78	0.00	14,221.78
Total Governmental Activity							
Long-Term Liabilities	16,260.20	0.00	0.00	2,038.42	14,221.78	0.00	14,221.78

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.